

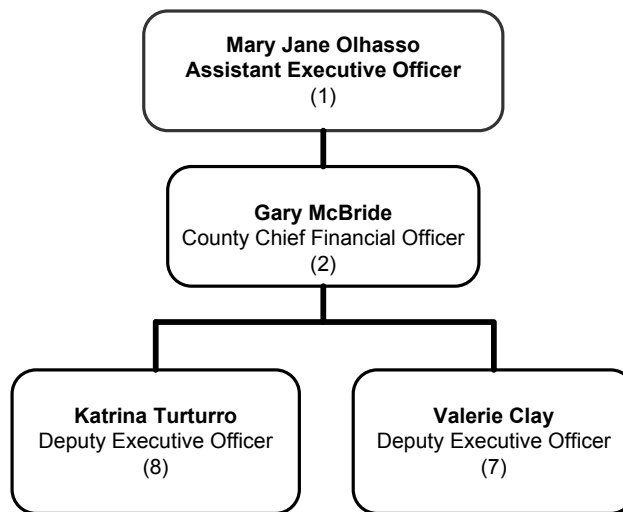
FINANCE AND ADMINISTRATION Mary Jane Olhasso

DEPARTMENT MISSION STATEMENT

Finance and Administration provides timely and accurate financial information to the public, Board of Supervisors, Chief Executive Officer, and County departments; identifies and implements best practices, true cost methodologies, alternative service delivery models, and efficient use of public investments.



ORGANIZATIONAL CHART



2013-14 ACCOMPLISHMENTS

- Received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for the eighth consecutive year.
- Created a comprehensive Countywide fee analysis and reporting system.
- Consolidated the Quarterly Report to the Board of Supervisors to include County Fire, Special Districts, Flood Control and Other Agencies.
- Developed a Countywide asset replacement inventory and monitoring system.
- Consolidated the Recommended Budget Book to include County Fire, Special Districts, Flood Control and Other Agencies.
- Increased General Purpose Reserve target of locally funded requirements from 12.7% to 13.5%.
- Developed a multi-year plan to address the projected shortfalls in the County's budget.
- Developed a budget for the coming fiscal year that brings the County into fiscal balance and addresses the most pressing Countywide needs.
- Developed a long-term budget plan which brings the County into operational and programmatic balance.



COUNTY GOALS AND OBJECTIVES AND DEPARTMENT PERFORMANCE MEASURES

COUNTY GOAL: IMPROVE COUNTY GOVERNMENT OPERATIONS

Objective(s): • *Monitor and evaluate operations and implement strategies to continually improve efficiency and effectiveness.*

Department Strategy:

- *Prepare a budget presentation that follows the guidelines established by the National Advisory Council on State and Local Budgeting and Government Finance Officers Association (GFOA) best practices on budgeting.*
- *Ensure Board of Supervisors has sufficient review time for recommended budget and fee ordinance documents.*

Measurement	2012-13 Actual	2013-14 Target	2013-14 Estimate	2014-15 Target
Received Distinguished Budget Presentation Award from the Government Finance Officers Association.	Yes	Yes	Yes	Yes
Number of days recommended budget documents were provided in advance of the Board meeting.	N/A	14	14	14
Number of days fee ordinance documents were provided in advance of the Board meeting.	N/A	14	14	14



SUMMARY OF BUDGET UNITS

2014-15						
	Requirements	Sources	Net County Cost	Fund Balance	Net Budget	Staffing
General Fund						
Finance and Administration	2,889,619	0	2,889,619			18
Capital Facilities Leases	13,016,519	0	13,016,519			0
Total General Fund	15,906,138	0	15,906,138			18
Special Revenue Fund						
Disaster Recovery Fund	29,147	6,556		22,591		0
Total Special Revenue Fund	29,147	6,556		22,591		0
Total - All Funds	15,935,285	6,556	15,906,138	22,591	0	18

5-YEAR REQUIREMENTS TREND

	2010-11	2011-12	2012-13	2013-14	2014-15
Finance and Administration	0	1,972,535	2,640,486	2,861,586	2,889,619
Capital Facilities Leases	54,640,359	16,258,391	13,052,882	13,013,014	13,016,519
Disaster Recovery Fund	173,135	209,310	18,868	24,315	29,147
Total	54,813,494	18,440,236	15,712,236	15,898,915	15,935,285

5-YEAR SOURCES TREND

	2010-11	2011-12	2012-13	2013-14	2014-15
Finance and Administration	0	0	0	0	0
Capital Facilities Leases	38,000,000	0	0	0	0
Disaster Recovery Fund	20,547	30,000	15,000	10,000	6,556
Total	38,020,547	30,000	15,000	10,000	6,556

5-YEAR NET COUNTY COST TREND

	2010-11	2011-12	2012-13	2013-14	2014-15
Finance and Administration	0	1,972,535	2,640,486	2,861,586	2,889,619
Capital Facilities Leases	16,640,359	16,258,391	13,052,882	13,013,014	13,016,519
Total	16,640,359	18,230,926	15,693,368	15,874,600	15,906,138

5-YEAR FUND BALANCE TREND

	2010-11	2011-12	2012-13	2013-14	2014-15
Disaster Recovery Fund	152,588	179,310	3,868	14,315	22,591
Total	152,588	179,310	3,868	14,315	22,591



Finance and Administration

DESCRIPTION OF MAJOR SERVICES

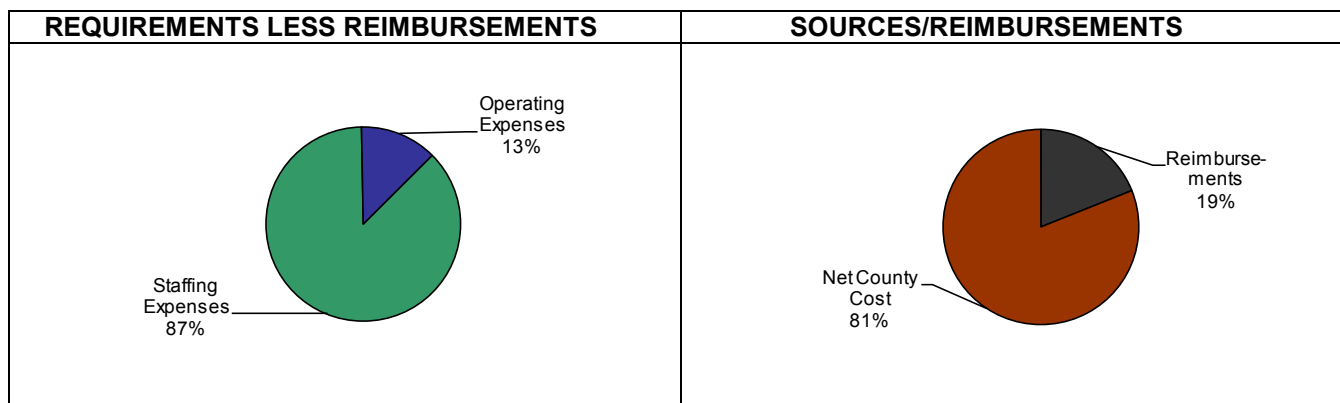
The Finance and Administration budget unit was created in 2011-12 to centralize financial management and oversight. In alignment with priorities of the Board of Supervisors and the Chief Executive Officer, this section provides timely and accurate financial information, and advises departments in financial matters.

Budget at a Glance

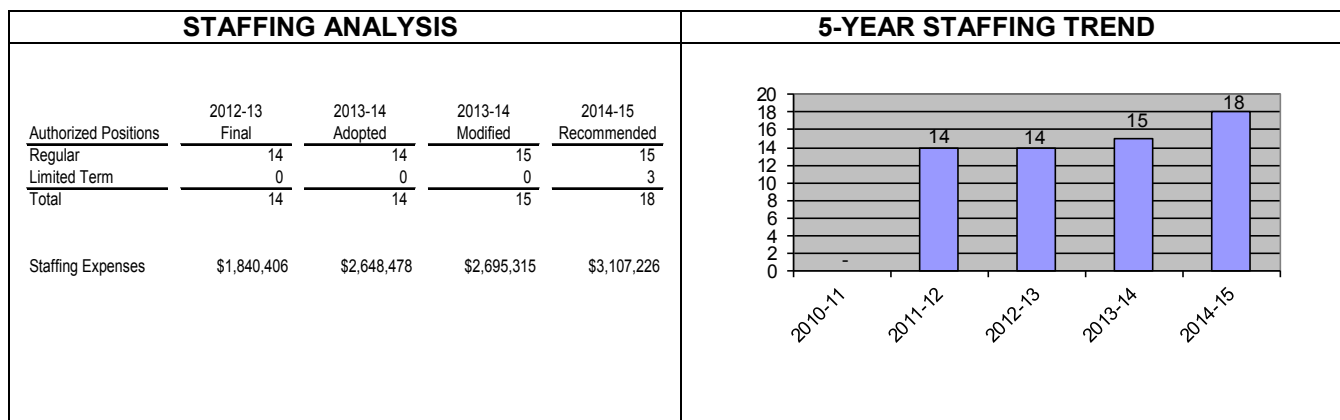
Requirements Less Reimbursements*	\$3,563,661
Sources/Reimbursements	\$674,042
Net County Cost	\$2,889,619
Total Staff	18
Funded by Net County Cost	81%
*Includes Contingencies	

Finance and Administration is responsible for the preparation and administration of the County budget, including development of the five-year forecast and annual strategic plan; the administration and monitoring of the County general fund long-term debt portfolio, which includes both issuance and post-issuance activities; and oversight and administration of the County's capital improvement program.

2014-15 RECOMMENDED BUDGET



BUDGETED STAFFING



ANALYSIS OF 2014-15 RECOMMENDED BUDGET

GROUP: Administration
DEPARTMENT: Finance and Administration
FUND: General

BUDGET UNIT: AAA FAB
FUNCTION: General
ACTIVITY: Finance

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Estimate	2013-14 Modified Budget	2014-15 Recommended Budget	Change From 2013-14 Modified Budget
Requirements							
Staffing Expenses	0	2,095,407	1,840,406	2,368,265	2,695,315	3,107,226	411,911
Operating Expenses	0	222,862	165,254	408,970	545,218	456,435	(88,783)
Capital Expenditures	0	0	0	0	0	0	0
Contingencies	0	0	0	0	0	0	0
Total Exp Authority	0	2,318,269	2,005,660	2,777,235	3,240,533	3,563,661	323,128
Reimbursements	0	(369,985)	(364,311)	(378,947)	(378,947)	(674,042)	(295,095)
Total Appropriation	0	1,948,284	1,641,349	2,398,288	2,861,586	2,889,619	28,033
Operating Transfers Out	0	0	0	0	0	0	0
Total Requirements	0	1,948,284	1,641,349	2,398,288	2,861,586	2,889,619	28,033
Sources							
Taxes	0	0	0	0	0	0	0
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	0	0	0	0	0	0	0
Fee/Rate	0	0	0	0	0	0	0
Other Revenue	0	0	0	0	0	0	0
Total Revenue	0	0	0	0	0	0	0
Operating Transfers In	0	0	0	0	0	0	0
Total Financing Sources	0	0	0	0	0	0	0
Net County Cost	0	1,948,284	1,641,349	2,398,288	2,861,586	2,889,619	28,033
				Budgeted Staffing	15	18	3

MAJOR EXPENDITURES AND REVENUE IN 2014-15 RECOMMENDED BUDGET

Staffing expenses of \$3.1 million fund 18 budgeted positions. The majority of reimbursements are from Health Administration, County Fire, and Indigent Defense for administrative oversight.

BUDGET CHANGES AND OPERATIONAL IMPACT

Staffing expenses are increasing, partially offset by an increase in reimbursements to fund 2 contract positions for Indigent Defense administration and for increased reimbursement for Finance and Administration staff time dedicated to Health Care Administration. Requirements are increasing \$28,033 primarily due to increased retirement costs.

STAFFING CHANGES AND OPERATIONAL IMPACT

Staffing expenses of \$3.1 million fund 18 budgeted positions of which 15 are regular positions and 3 are limited term positions. The budget includes an increase of 3 positions. An Administrative Analyst III position is being added to the budget that previously resided in Health Administration. Two contract positions are being added to administer Indigent Defense Conflict Panel contracts and non-contract court appointed defense services as a result of the County assuming this responsibility from the Courts. These 2 positions are fully reimbursed by the Indigent Defense budget unit. Additionally, the budget includes a reclassification of a vacant Administrative Analyst III to a new Chief Administrative Analyst classification. This position will provide analysis and oversight of the County's Law and Justice Departments' programs and budget.

2014-15 POSITION SUMMARY

Division	Regular	Limited Term	Total	Filled	Vacant	New	Total
Finance and Administration	15	3	18	18	0	0	18
Total	15	3	18	18	0	0	18

Finance and Administration

Classification

- 1 Assistant Executive Officer - Finance and Administration
- 1 County Chief Financial Officer
- 2 Deputy Executive Officer
- 1 Chief Administrative Analyst
- 2 Principal Administrative Analyst
- 6 Administrative Analyst III
- 1 Administrative Analyst I
- 1 Contract Indigent Defense Analyst
- 1 Contract Indigent Defense Clerk
- 1 Executive Secretary III
- 1 Public Service Employee
- 18 Total



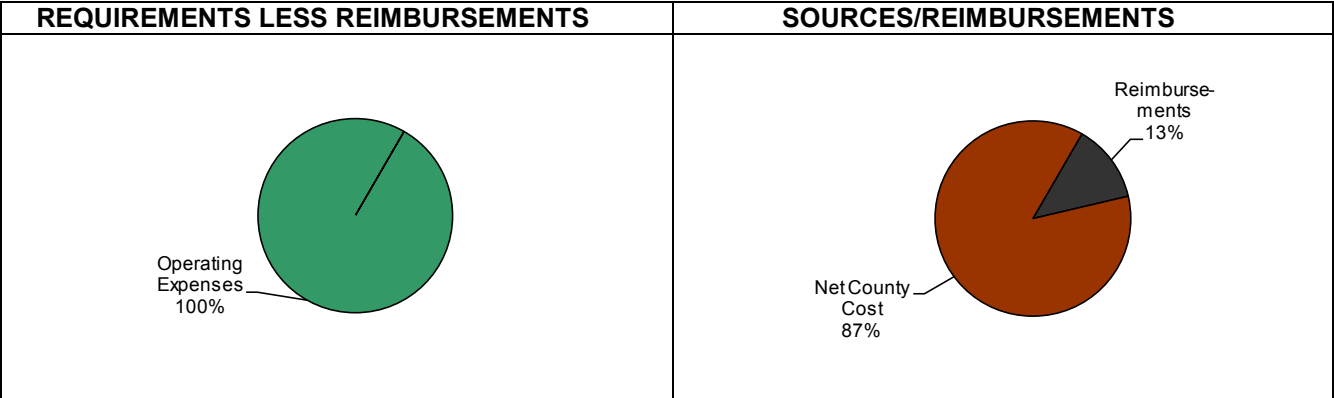
Capital Facilities Leases

DESCRIPTION OF MAJOR SERVICES

This budget unit funds the cost of long-term capital lease payments for the major County facilities financed by the general fund.

Budget at a Glance	
Requirements Less Reimbursements*	\$14,960,588
Sources/Reimbursements	\$1,944,069
Net County Cost	\$13,016,519
Total Staff	0
Funded by Net County Cost	87%
*Includes Contingencies	

2014-15 RECOMMENDED BUDGET



ANALYSIS OF 2014-15 RECOMMENDED BUDGET

GROUP: Administration
 DEPARTMENT: Finance and Administration - Capital Facilities Leases
 FUND: General

BUDGET UNIT: AAA JPL
 FUNCTION: General
 ACTIVITY: Property Management

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Estimate	2013-14 Modified Budget	2014-15 Recommended Budget	Change From 2013-14 Modified Budget
Requirements							
Staffing Expenses	0	0	0	0	0	0	0
Operating Expenses	54,214,260	17,993,260	14,876,470	14,709,150	14,954,748	14,960,588	5,840
Capital Expenditures	0	0	0	0	0	0	0
Contingencies	0	0	0	0	0	0	0
Total Exp Authority	54,214,260	17,993,260	14,876,470	14,709,150	14,954,748	14,960,588	5,840
Reimbursements	(2,037,795)	(1,943,662)	(1,945,536)	(1,941,734)	(1,941,734)	(1,944,069)	(2,335)
Total Appropriation	52,176,465	16,049,598	12,930,934	12,767,416	13,013,014	13,016,519	3,505
Operating Transfers Out	0	0	0	0	0	0	0
Total Requirements	52,176,465	16,049,598	12,930,934	12,767,416	13,013,014	13,016,519	3,505
Sources							
Taxes	0	0	0	0	0	0	0
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	0	0	0	0	0	0	0
Fee/Rate	0	0	0	0	0	0	0
Other Revenue	38,004,413	1,107,389	10,700	(146)	0	0	0
Total Revenue	38,004,413	1,107,389	10,700	(146)	0	0	0
Operating Transfers In	0	0	0	0	0	0	0
Total Financing Sources	38,004,413	1,107,389	10,700	(146)	0	0	0
Net County Cost	14,172,052	14,942,209	12,920,234	12,767,562	13,013,014	13,016,519	3,505
				Budgeted Staffing	0	0	0

MAJOR EXPENDITURES AND REVENUE IN 2014-15 RECOMMENDED BUDGET

Operating expenses of \$15.0 million represent lease payments and related fees and administrative costs for the major County assets financed by the general fund.

Lease Payments:

Justice Center/Chino Airport Improvements	\$6,557,750
West Valley Detention Center	8,088,159
Subtotal	14,645,909

Other Expenditures:

Debt Administration (including Trustee Fees, Audit and Arbitrage)	238,970
COWCAP	75,709
Subtotal	14,960,588
Reimbursements	(1,944,069)
Total	\$13,016,519

BUDGET CHANGES AND OPERATIONAL IMPACT

Operating expenses reflect a minor increase in Countywide Cost Allocation Plan (COWCAP) charges.

STAFFING CHANGES AND OPERATIONAL IMPACT

There is no staffing associated with this budget unit.



Disaster Recovery Fund

DESCRIPTION OF MAJOR SERVICES

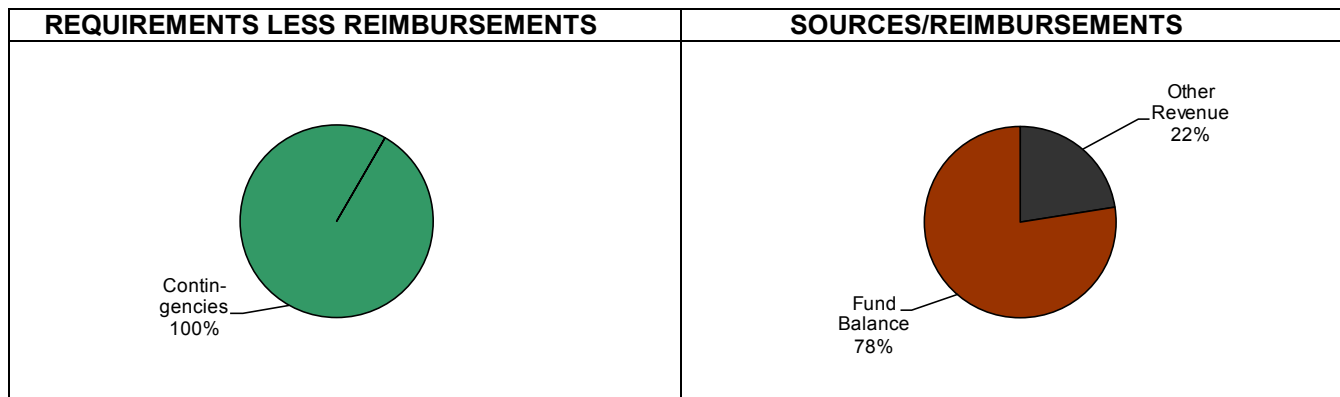
The Disaster Recovery Fund was established to provide separate accountability for specific administrative and program costs related to the County's disaster recovery efforts, which are reimbursed through state and federal funds. Prior incidents have included the Grand Prix/Old Fires in October 2003, Grass Valley/Slide Fires of October 2007, and winter storms of 1998, 2005, and 2010.

Budget at a Glance

Requirements Less Reimbursements*	\$29,147
Sources/Reimbursements	\$6,556
Fund Balance	\$22,591
Contribution to Fund Balance	\$6,556
Total Staff	0

*Includes Contingencies

2014-15 RECOMMENDED BUDGET



ANALYSIS OF 2014-15 RECOMMENDED BUDGET

GROUP: Administration
DEPARTMENT: Finance and Administration - Disaster Recovery Fund
FUND: Disaster Recovery Fund

BUDGET UNIT: SFH CAO
FUNCTION: Public Protection
ACTIVITY: Other Protection

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Estimate	2013-14 Modified Budget	2014-15 Recommended Budget	Change From 2013-14 Modified Budget
Requirements							
Staffing Expenses	0	0	0	0	0	0	0
Operating Expenses	0	0	0	0	0	0	0
Capital Expenditures	0	0	0	0	0	0	0
Contingencies	0	0	0	0	24,315	29,147	4,832
Total Exp Authority	0	0	0	0	24,315	29,147	4,832
Reimbursements	0	0	0	0	0	0	0
Total Appropriation	0	0	0	0	24,315	29,147	4,832
Operating Transfers Out	0	0	0	0	0	0	0
Total Requirements	0	0	0	0	24,315	29,147	4,832
Sources							
Taxes	0	0	0	0	0	0	0
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	0	0	0	0	0	0	0
Fee/Rate	0	0	0	0	0	0	0
Other Revenue	19,161	20,548	10,446	8,276	10,000	6,556	(3,444)
Total Revenue	19,161	20,548	10,446	8,276	10,000	6,556	(3,444)
Operating Transfers In	0	0	0	0	0	0	0
Total Financing Sources	19,161	20,548	10,446	8,276	10,000	6,556	(3,444)
Fund Balance					14,315	22,591	8,276
Budgeted Staffing					0	0	0



MAJOR EXPENDITURES AND REVENUE IN 2014-15 RECOMMENDED BUDGET

Other revenue of \$6,556 represents anticipated interest earnings based on the entire fund balance, which consists of restricted funds due to other agencies.

BUDGET CHANGES AND OPERATIONAL IMPACT

This budget unit is currently used as a suspense account to track payments by state and federal agencies for reimbursable disaster recovery efforts that are then distributed to County departments.

STAFFING CHANGES AND OPERATIONAL IMPACT

There is no staffing associated with this budget unit.

